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# NASA Procedural Requirements

**COMPLIANCE IS MANDATORY****NPR 9660.1A**Effective Date: December 19,  
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Request Notification of Change (NASA Only)

**Subject: Vital Financial Records for Emergency Operations****Responsible Office: Office of the Chief Financial Officer**[| TOC](#) | [Preface](#) | [Chapter1](#) | [AppendixA](#) | [AppendixB](#) | [ALL](#) |

## Appendix B. Examples of Vital Financial Records

B.1. The following lists of emergency operating records and legal and financial rights records are only meant as a guide. Considerations should be given to the nature and duration of the emergency and whether a Center is an identified devolution site for the Agency CFO. The Agency and Center CFOs should tailor the list to their mission essential operations and functions.

B.2. Records that may not be financial in nature, e.g., procurement and human resources, are listed to encourage CFOs to identify the location and the medium of the records to assist the personnel who are responsible during the emergency or COOP. The list of delegations under Emergency Operating Records is not to imply all functions addressed (e.g., procurement or human resources) are the responsibility of the CFOs. It is intended to be a list of delegations that should be available to the CFOs to enable them to ensure efficient coordination during emergencies with the appropriate offices and personnel and to exercise appropriate controls over payments and other financial transactions.

B.3. Examples of Emergency Operating [Financial] Records may include, but are not limited, to the following:

- a. OCFO (The Agency, Center, or Organization) COOP, Business Continuity Plan, Operating Plan, and/or Execution Plan, to include orders of succession and devolution for key operational roles and current contact list for next higher operational functions, IT functions, HR and payroll functions, General Counsel, contracting, and other offices.
- b. The Agency and Center financial management (budget, finance, and procurement) policies and procedures.
- c. Notification of the declaration(s) of emergency.
- d. Notification of the decision to relocate financial personnel to an alternate operational facility.
- e. Notification of the decision/declaration to devolve functions to an alternate site.
- f. Identification of financial roles and responsibilities, with minimum number of personnel necessary to maintain separation of duties.
- g. Delegations of authority to ensure that requested financial transactions have been properly approved prior to processing:
  - (1) Approve requests for annual budget, apportionment, and reapportionment of funds and reprogramming of funds, transfer of funds, and supplemental appropriations.
  - (2) Approve original and revised allotments and allocations.
  - (3) Certify funds are available prior to obligation.
  - (4) Make determinations regarding reimbursable agreements.
  - (5) Make determinations with respect to claims against the Government.
  - (6) Authority to award contracts, grants, purchase orders, and interagency agreements.

- (7) Make Government purchase card acquisitions, to include micro-purchases.
- (8) Approve travel, including international travel.
- (9) Certify receipt of goods and services.
- (10) Authorize payments, including advance payments to employees, Government agencies, grantees, and vendors.
- (11) Disburse and collect funds.
- (12) Approve hires, terminations, and overtime.
- h. Appropriation acts/bills, to include continuing resolutions, warrants, apportionments, allotments, and allocations, as well as policy limitations included with these documents, status of funds (budgetary and accounting), and Fund Balance with Treasury.
- i. Payment and collection procedures including Electronic Funds Transfer account IDs and processes.

**B.4. Legal and Financial Rights Records.** As identified above, while finance may not be responsible for the following records, they should identify where the records are maintained and contacts for assistance. These records may include, but are not limited, to the following:

- a. Names, addresses, contacts, and Tax Identification Numbers for vendors, grantees, and claimants.
- b. Outstanding invoices and certifications of receipt of goods and services.
- c. Outstanding payment requests and supporting files.
- d. Employment data on NASA personnel to be serviced (name, social security number, date of birth, address, grade, step, series, rate of pay, withholding authorizations, etc.).
- e. Current period time and attendance information for hours worked with any special pay authorizations.
- f. Executed contracts, grants, purchase orders, and interagency agreements with services, quantities, and rates.
- g. Bank statements and receipts documenting micro-purchases.
- h. Outstanding grants and supporting files, including advances.
- i. Outstanding claims requests and supporting files.
- j. Court judgments and supporting files.
- k. Claim determinations and supporting files.

#### **B.5. Emergency Operations' Records Location Worksheet**

<b>EMERGENCY OPERATIONS RECORDS</b>		
<b>Description</b>	<b>Location</b>	<b>How Available to Alternate Site</b>
OCFO (Agency, HQs, Center, or Organization) COOP, Business Continuity Plan, Operating Plan, and/or Execution Plan, to include orders of succession and devolution for key operational roles and current contact list for next higher operational functions, IT functions, HR and payroll functions, General Counsel, contracting, and other offices.		
Agency, HQs, and Center financial management (budget, finance, and procurement) policies and procedures.		
Notification of the declaration(s) of emergency.		
Notification of the decision to relocate financial personnel to an alternate operational facility.		
Notification of the decision/declaration to devolve functions to an alternate site.		
Identification of financial roles and responsibilities, with minimum number of personnel necessary to maintain separation of duties.		

Delegations of authority to ensure that requested financial transactions have been properly approved prior to processing.		
Appropriation acts/bills, to include continuing resolutions; warrants; apportionments; allotments, and allocations, as well as policy limitations included with these documents; status of funds (budgetary and accounting); and Fund Balance with Treasury.		
Payment and collection procedures including EFT account IDs and processes.		

**B.6. Legal and Financial Rights Records Location Worksheet**

<b>LEGAL AND FINANCIAL RIGHTS RECORDS</b>		
<b>Description</b>	<b>Location</b>	<b>How Available to Alternate Site</b>
Names, addresses, contacts, and Tax Identification Numbers for vendors, grantees, and claimants.		
Outstanding invoices and certifications of receipt of goods and services.		
Outstanding payment requests and supporting files.		
Employment data on NASA personnel to be serviced (name, social security number, date of birth, address, grade, step, series, rate of pay, withholding authorizations, etc.).		
Current period time and attendance information for hours worked with any special pay authorizations.		
Executed contracts, grants, purchase orders, and interagency agreements with services, quantities, and rates.		
Bank statements and receipts documenting micro-purchases.		
Outstanding grants and supporting files, including advances.		
Outstanding claims requests and supporting files.		
Court judgments and supporting files.		
Claim determinations and supporting files.		

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